

General Information Letter: Foreign corporation that has withdrawn from doing business in Illinois may utilize administrative procedures before the Department of Revenue.

September 15, 2000

Dear:

This is in response to your letter dated August 21, 2000 in which you state the following:

Please advise as to whether a corporation that withdraws from the State of Illinois will be able to utilize the Department of Revenue administrative procedures, and the Illinois courts to contest any disputed items relating to its filing of the Corporate Income and Replacement Tax.

According to the Department of Revenue ("Department") regulations, the Department may issue only two types of letter rulings: Private Letter Rulings ("PLR") and General Information Letters ("GIL"). The regulations explaining these two types of rulings issued by the Department can be found in 2 Ill.Adm.Code §1200, or on the website <http://www.revenue.state.il.us/legalinformation/regs/part1200>.

Due to the nature of your inquiry and the information presented in your letter, we are required to respond with a GIL. GILs are designed to provide background information on specific topics. GILs, however, are not binding on the Department.

Pursuant to 86 Ill.Adm.Code 200.120, hearings before the Illinois Department of Revenue ("IDOR") can be initiated by filing a timely protest specifically requesting a hearing by an aggrieved party following a Notice of Deficiency, Tax Liability, Penalty Liability, Tentative or actual Denial of Claim, an adverse ruling relating to tax exemption status, licensure, or any other contested matter under the jurisdiction of IDOR.

As a result, a corporation that withdraws from Illinois may utilize the administrative procedures so long as there is a contested matter and the corporation has properly and timely filed a sufficient protest requesting a hearing. With respect to your concern relating to utilizing Illinois courts, the corporation may file a complaint in an Illinois Circuit Court for judicial review of a final administrative decision.

As stated above, this is a general information letter which does not constitute a statement of policy that either applies, interprets or prescribes tax law. It is not binding on the Department. Should you have additional questions, please do not hesitate to contact our office.

Sincerely,

Heidi Scott
Staff Attorney -- Income Tax